NOTES ON NEW BOOKS.

ADRIAN; or the Clouds of the Mind. A Romance. By G. P. R. James, Esq. and Maunsell B. Field, Esq. PLORENCE SACKVILLE; or Self-Dependence. An Aut

biography. By Mrs. Burbury.

3. The Head of the Family. A Novel. By the author of "Olive" and "The Ogilvies."

Grave and stately reviewers, like Lord Jeffrey, occasionally stooped from their high assizes held in the realms of poesy, or the wide domain of history, to dabble in the litigations of those lower courts in literature for the trial of small causes—such as the merits of a "provincial romance" by the "Great Unknown," or the demerits of a milk-and-water novel by Miss Edgeworth. It is true, the great novel by Miss Edgeworth. It is true, the great critic who so long presided over that urn of judgment, the "Edinburgh Review," at first hinted a sort of apology for condescending to notice such publications, "generally regarded as among the lower productions of our literature." The genius, however, displayed in the Waverley Novels and Tales of My Landlord subsequently availed, as Jeffrey himself confessed, to render this department of literature." "and literature "worthy of grave critical notice," and finally raised it from the "sunken and degraded condition" in which, as he says, Sir Walter Scott found it, despite the labors of Cervantes and Le Sage, of Marivaux, Rousseau, and Voltaire abroad, or of Richardson and Fielding at home. So great was the change produced by the Wizard of the North in the estimate attached to this branch of literary production, that we afterwards find the same oracle of criticism delivering its opinions on novels in this wise: "If they are not fated to last as long as epic poems, they are at least a great deal more popular in their season; and, slight as their structure, and imperfect as their finishing may often be thought in comparison, we have no hesitation in saying that the better specimens of the art are incomparably more entertaining and considerably more instructive."

We inscribe above, the titles of three "spe-mens of the art," which, without being among the are certainly not beneath the usual average of such manufactures. In discussing the "novel lite-rature" of the day in our basty "Notes," we are compelled, of course, to content ourselves with the nal exhibition of such "specimens" as may suffice to mark the progress of the "art," or such as indicate remarkable skill in the artist. Having aconired the inconvenient habit of reading what we take occasion to remark upon, our readers may well believe that we find it impossible to pronounce sentence on the multitudinous and multifarious offspring of modern fancy, in any other way than by decimation-a method of inflicting justice which has always seemed to us cruel and unfair in the code military, but which commends itself to our favor as a very convenient canon of criticism. In fact this is the only way in which we can assert our authority over this wide domain of modern literature, just as a representative government seems best adapted to the management of a populous constituency filling a wide "area of freedom." If we were only living in those demiurgic days that the geologists tell us of, and if our lives were then graciously prolonged to antediluvian longevity, we might cherish some faint hope of keeping up with "the progress" in this branch of lite rary art; but unfortunately the life of man in these postdiluvian days has dwindled down to a span, and that, too, at the very period in which the facilities for the manufac ture of such products of "art" have been infinitely multiplied; so that if the old Greek philosopher had reason to complain that "art is long but time is short," much more have we of this nineteenth century. The healing art, we are told, has lately undergone such ameliorations and improvements in its curative processes that human life in vivilized communities has been perceptibly lengthened but, alas, what is this "inch of time" for the exploration of the worlds which modern fancy has created? The an cients had no novels, because, we presume, they had no steam presses, cheap paper, and steel pens: these three things being given, novels are the necessary consequence; but in the days of waxen tablets and the stylus, of parchment, papyrus, and goose quills, the sensible people very

We feel seriously inclined to digress from the subject more immediately in hand, in order to show the influence on literature of a Gillott and Bagley, with their steel and gold pens. We are satisfied that their invention has not received its due award of importance; men have been too much disposed to regard it merely as a great blessing to writing-masters, counting-house clerks, and goese. Now. it is undeniable that the steel pen has relieved the two former classes of much trouble and difficulty, and it is doubtless a matter of consolatory reflection to all amiable members of the "Animal's Friends Society" that the anserous biped is no longer subject to the ruthless pluckings of remorseless school-boys and mercenary quill-venders. But the steel pen has not only in this way exerted an indirect influence subsidiary to the convenience and comfort of man and goose, but has played an active and important rôle in the literary world, and is therefore worthy of a more distinguished consideration. Paulo majora canamus. In the by-gone days, when authors were compelled, at the end of almost every sheet, to pause and mend the pen entirely anew, or at least every now and then to suspend the fury of composition in order to nib the point of their "grey goose quill," is it any thing more than barely possible to conceive of the perpetration of a novel? These successive pauses were all so many breath- terthought, and, as our readers perceive, comes in direct ing spells; they were provocatives to meditation; they gave the ruminative writer a little time to weigh his ideas as well as mould his periods; they enforced the lima labor et mora of the Roman critic; they suggested the sober second thought "that made one erase a silly passage here and all rant or fustian there;" they enabled him that wrote "with fury" to "correct with phlegm;" these winged moments, in short, were just as good as so many little fairies blandly whispering in the scribbler's ear " beware of writing nonsense;" and he must have been a hardy and reckless wight, indeed, that under such difficulties would have persisted in writing a novel such as most of those are to which we give this name. Keep turning the stylus, said Horace in his day, if you wish to write what will be worth a second reading; as often as you mend the pen, said Boileau in his, mend what you have indited; but o this age of steel pens, this "iron age," what precept can Gillott or Bagley give that shall lay an injunction on the eacoethes scribendi to which they have so greatly contributed, and which daily smears so many reams of paper and sheds such floods of ink?

We are indebted to the ancients for all the forms of our literature except the novel. Greece invented the epic poem, the drama, the song, the history, the oration, the philosophical dissertation. Rome invented the satire ; the moderns have invented the novel-" the powers of nature could no farther go"-and have made up for any lack in the fertility of moulding new forms of literature by the multiform phases impressed upon this single progeny of their genius. Being an "only child," what wonder if i has been speiled by its parents? If asked why the Greeks and Romans wrote no novels, we answer at once, with out hesitation or fear of successful contradiction, because they had no steel pens. It will not be denied that they possessed imagination enough to conceive the plot of a novel; it cannot be maintained that their social life was destitute of the elements which foster fiction; witness the "classical povels" of our own times; it will not be pre

varied social incident " to point a moral or adorn a tale;" not for the want of a propensity to indulge in fabling; but simply and solely, as we believe, because they did not think it worth the labor—pretium opera, as Livy says—to write a long romance with the reed pen or iron style. In these days men wrote slowly and with many a blot; but the books they left were anointed by posterity with the oil of cedar, and enclosed in caskets of cypress; but nowa-days, armed with his steel pen, a Eugene Sue executes every day forty pages of a forthcoming romance before he takes his breakfast; and, when the whole story has been duly completed and published, its pages are gloated over Parisian shop-girls, after which its leaves are one by one twisted into hollow comes for the sake of holding small commodities in the gracer's trade, or are pasted on the inside of trunks.

It would seem, therefore, from the history of litera ture, that the novel requires for its full development and multiplication such a combination of labor-saving inven-tions as shall enable a man to write without stopping to think, and then to print what under other circum he would not have thought worth his while to write These inventions, as we have already said, are printing, paper mills, and steel pens; and while these three shide on the earth it is safe to presume that literary mantuamakers and sentimental milliner-girls will continue to rejoice in dingy novels with paper covers; that the Harpers and Stringers and Townsends will make money; that spectacles for near-sighted persons will be in greater and greater demand; and that oculists will have plenty of patients. But we are making a ead digression from our subject, and therefore must hasten to return a nos mou-

ceive, is of joint authorship. Mr. James has written so much in his own name that we suspect he is very glad to have any one "father some of his baggage for him." We are told, however, in the preface, that the "curious copartnery in literary labors of Beaumont and Fletcher compasing a prose work of fiction in the same manner and we are further informed-for it is presumed "the public may be pleased to know it"-that each has contributed, as nearly as possible, an equal portion with the other to the whole work; so that "there is not a chapter, not a page, on which each hand and each mind has The minute details of their plan of joint authorship, it is added, would probably not be very amusing or instructive to any one. In our own opinion, however, these "minute details" would have been just such as are likely to have proved, if not instructive, at least "very amusing." We should like to be minutely informed concerning the bi-partite conception, gestation, &c. of the work in embryo. We read in fiction of some strange births-how Minerva sprang from the head of Jupiter, after Vulcan had opened it with his axe; how Bacchus was born from Semele and the thigh of Jove; how Gargantua came into the world through the left ear of Gargamelle; how the "vaillant Chevalier Jourdain de Blaves" came to light with one leg white as snow and the other black as ebony. But in "Adrian" we have a sort of epicene and hermaphrodite creation, concerning whose generation we are left wholly in the dark. Dropping, however, all obstetrical metaphor, let us examine a page of Adrian," in order to see if we can detect any traces of this joint authorship. We extract the scene in which the heroine, the putative daughter of a fisherman, is first in-

"The young girl before him was probably not more than seventeen or eighteen years of age, not very tall, but yet in perfect womanhood. The graceful flowing of the lines over her whole form, especially when she moved to and fro in the little parlor, had something which might be called almost luxurious in it. The rich rounding of all the limbs, and yet the great delicacy of all their proportions were such as are seldent seen, even in the sheltered the limbs, and yet the great deneacy of all their propor-tions, were such as are seldom seen, even in the sheltered hot-house plants of the higher or wealthier circles. The small, delicate foot and hand, the tapering fingers, the bosom heaving beneath its modest covering, the length from the hip to the knee, the smallness of the waist, and yet the perfect ease, which showed that no movement was hampered by dress, and no point of symmetry pro-duced by art—all seemed to belong to another sphere than the small cottage and the life of labor.

"The face, too, was in harmony with the whole: ex-

than the small cottage and the life of labor.

"The face, too, was in harmony with the whole: exquisitely chiselled, delicate in complexion, clear as a bright summer evening, with the eyes as blue as heaven, the eyelashes long and dark like the fringes of the night, and the eyebrow clearly but gently traced beneath the ivory palace of the soul. All the features, to the eyes of Adrian at least, seemed perfection—almost too bright and beautiful for earth, indeed, had it not been for the reason. tiful for earth, indeed, had it not been for the warm, rosy, somewhat pouting lips, and the rich, gleamy, brown hair, which, in the glossy tangle of its curls, seemed to link the angel to the human nature."

Now, we must confess that this page (for it makes page in the volume) has the appearance of work put out on contract to two parties-the one bargaining to execute a description of the heroine's physique according to Gunter, by line, rule, and goniometer, (and so exactly has her measure been taken, that any mantua-maker could fit Ella Keelson with a dress;) the other of the contracting parties had evidently bound himself to furnish a head in harmony with the whole;" and we think our readers will agree with us that this part of the portraiture bears witness to the strokes and touches of a bolder, freer, and as we suspect, the more practised artist of the two. But what most excites our curiosity in the whole is to compre hend how two men, possessed of the average gravity, and arrived at more than middle age, could deliberately sit down to essay such a task and actually carry it into operation-adjusting together the "lines" of an ideal form, gauging the rotundity of imaginary limbs, measuring the model "length from hip to knee," spanning in idea a jimp waist, and painting eyelashes and eyebrows for a fancy piece. All this indicates forethought and afconflict with our theory of the production of novels.

"Florence Sackville" is an autobiography; and that it partakes of the very essence of a modern novel is sufficiently attested by its denouement. We transcribe its concluding paragraph :

"Surrounded by all my firmest and dearest friends, there was now no further excuse for delaying my mar-riage; and therefore, three months from the day upon which Mrs. Lyndon returned, I stood before the altar in the old parish church at Ingerdyne-a bride!"

Could any boarding-school miss, with very "susceptible susceptibilities," desire a better ending? That quaint old Frenchman, Huet, would have been greatly pleased at the denouement of "Florence Sackville;" for in his curious book entitled " L' Origine des Romans," he makes very grave objection to the pastoral romance of old Longus, because he commences at the birth of his shepherds. and "does not finish even at their marriage; he extends his narrative even to their children and old age." Now, this (he adds) is an entire departure from the true character of this sort of writings. "It is necessary to stop at the marriage-day, and say nothing on the consequences. Une heroine de Roman grosse et accouchée est un étrange personnage." Doctor Johnson used to say that he could learn enough about most books by merely reading the preface and a few of the opening pages. The closing sentence of "Florence Sackville" will prove enough, we

imagine, for some readers. The last on the list at the head of our columns is the "Head of the Family," a story of thrilling interest; but that naif old gentleman, Monsieur Huet, would take exceptions to the character of Hope Ansted; for if he could not tolerate any thing after marriage in a romance, what would he think of a heroine who is a mother and the wife

of a bigamist?

Novels are sometimes called the "light literature" the day, and may be truly likened to straws upon the surface of society, showing which way the wind blows. How pulsus of truth to indite a romance: witness, as the poet says—

"Quicquid Gracia mendax audit in histories."

(Whatever lying Greece in histories doth dare.)

There were many brave men, Horace says, before Agamemmon's time; but they all lie in the "long night, unwept and unknown," because they had no bard to characters before Theagenes and Chariclea, but their praise. And so, too, there were many romantic characters before Theagenes and Chariclea, but their adventures, real and imaginary, have remained unwritten—not, as we have seen, for the want of "the vision and famany phases have they undergone since the day of old Heliodorus, of the Milesian Tales, and of that cyclus of

lay divine :" not for the want of living manacers and the reader may see the source and decomption of all Chivalry, the culture of true nobility, the infinite prowess fortunes; histories, which find their highest type and lifluous, and pleasant narrative of the most noble, victorious, and excellent King Perceforest, King of Great Britain, Founder of the Frank Palace and the Temple of Souereign God; with the marvellous Enterprises, Deeds, and Adventures of the most bellicose King Gaddiffer, of Scotland, whom the Emperor Alexander the Great crowned King under his authority." Nor are these "very pleasant histories" to be scouted as nothing worth, for this very "Perceforest" is the chosen text-book of M. de Sainte Palaye, in his dissertations on the history and habits of the middle ages; and M. Dunlop tells us that Charles IX. of France was chiefly busied during his education with the study of this same romance. To these succeeded the Contes Devots, the Sacred Ro-

ances, the French Fabliaux, and the metrical chronicles

" Of Julius Cæsar the emperour, Of Alexander the conquerour, Of Greece and Troy, the strong stryf Where many a man lost his lyf."

And next in order we have the Italian Tales, which fill the Decameron of Boccaccio, and the Novellino of Massuccio. To these, doubtless, English literature is indebted for the Canterbury Tales of our Father and Master Chaucer; for, if he deserves any opprobrious nickname, he should be called the Italian rather than "French Brower" in the "well of English undefiled."

As we come down to the modern period, it becomes difficult to classify the numberless progeny of fiction. When that most excellent lady, Mrs. Barbauld, edited the correspondence of that old-school novelist, Richardson, she took casion, in some prefatory remarks, to divide novel liter. evident, however, that this division was only hit upon in order to place Richardson at the head of epistolary novelthe principal romances may be comprised under the fol-lowing titles: The "romance pastoral; the romance oriental; the romance epistolary; subterranean; socialist; maritime; political; historical," &c. In the "pastoral romance," he says, we meet with shepherds dressed in velvet, shepherdesses in satin, and lambs with green ribbons tied around their necks; in the "oriental tale" are found harems, mutes, eunuchs, and bashaws with three tails, while houris and genii lurk under every covert : the "epistolary remance" is noted for its letters, which it would take three months to write, and require an entire mail-bag to carry; the "subterranean romance" is filled with visions of horror, the clanking of chains, mysterious sounds, doors that creak, floors that sink, mountains that fall, lightnings that flash, thunders that roll-all as heard and seen in "Count Roderick's Castle;" the "socialist comance" is that in which it is proved that "property is theft," and that human life should be confined in social parallelograms called phalansteries; the "sea romance" is rendered too unintelligible by its sailorisms for a landsman to describe it; the "political novel" relates to "Young England," free trade, labor-saving machinery, and, in our country, predicts secession under some "partisan leader," and paints the terrors of a consolidated

government. But, like the priest in Don Quixote's library, we are tired of discussing these books one by one, or rather class by class, and we therefore "pronounce," with him, "that they all be thrown aside and deposited in some dry vault until we can determine, with more deliberation, what is

CONGRESSIONAL.

EXTRACTS FROM Mr. BROOKS'S SPEECH, In the House of Representatives, made on the Defi ciency Bill.

THE REVENUE AND TARIFF OF 1846.

The expenses of the administration of the Government essarily so large, I shall be asked, no Government then, now find it yields enough not only to maintain the expenses of what you call a double United States, but to leave a surplus of some millions in the treasury?" It is a fair question, and I will not shirk it; I will meet it face to face. There was a time when would have appalled me, but only because I was ignorant of the history, the written and unwritten history, of the tariff of 1846. It may well have appalled a Whig to tariff of 1846. It may well have appalled a Whig to know why it was, when such sound men as George Evans and others predicted in the Senate and in this House that the tariff of 1846 would not yield enough to carry on the Government, that it should really yield enough, and more too. I propose to solve this apparent contradiction of prophecy and experience, and to the solution I beg the careful attention of the House.

When George Evans and others, in 1846, made these predictions they were based upon the tariff bill of July

predictions, they were based upon the tariff bill of July 30, 1846; which cut up all importations into schedules, rom letter "A to letter I," and then affixed to them norizontal, universal ad valorems, from one hundred per ent. down to five per cent. and "duty free." The novelty of such a Procrustean tariff bed attracted their atten-tion. No other nation under the sun, civilized or savage, tion. No other nation under the sun, civilized or savage, had ever been thus before, to say the least, so original. Procrustes struck out the idea of a bed, upon which short men were to be stretched out to fit it, and long men to be chopped off to fit it; but a universal ad valorem tariff bed was something altogether new in political economy. So many cents duty on a gallon of brandy or wine was a duty, a specific duty, every body could comprehend; but "one hundred per centum ad valorem" ("schedule A") on brandy and other spirits distilled from grain (such schedules, from "A" to "I") confounded them. Brandy, wines, spirits, and a thousand other like things, susceptible of accurate specific admeasurement, why, they asked, ad valorem them? It was a premium for bad brandy and half-poisoned wine, every body saw; for the brandy and half-poisoned wine, every body saw; for the cheaper was the nominal cost abroad the less was the duty at home, unless a wrongful or fraudulent system of invoices was introduced, by which all such things were rated abroad below what they were worth. What apinvoices was introduced, by which all such things were rated abroad below what they were worth. What appraisers, they asked, too, can tell what wine is worth, (ad valorem.) unless they have been experienced, practiced wine-bibbers from their youth up? Even they, too, might be deceived, for when liquors come over sea, especially high-priced wines, they often come, as it is termed technically, "sick;" that is, muddy and rolled; apparatus rently of an ad valorem not quarter price. Universal ad gers to the revenue from changing all specific duties into valorems for appraisers—the universal genius that can turn from arrack or kirchenwasser to ginger roots and gelatine, or from bananas to beeswax, with an instant, valorems for appraisers—the universal genius that can turn from arrack or kirchenwasser to ginger roots and gelatine, or from bananas to beeswax, with an instant, thorough comprehension of every thing. Their great objection, however, and their apprehensions came from the serious radical defects in the principle of a universal ad valorem system, and from the numerous frauds that must constantly be arising, and the constant conflicts the treasury must always be in with merchants, American and foreign. Their leading objection was, that it based the American tariff upon European ad valorems—that is, made our American tariff in Europe; and that when it thus surrendered American to European interests, there was no fixed system, no proper rule, no real law prescribed for estimating these values even in Europe. It is obvious that an American tariff which surrenders the whole American system of home valuations to foreign valuations is a foreign tariff, levied at American ports. If the value of cottons, or woollens, or iron-wrought articles is fixed in Europe, and upon that value, thus fixed there, a duty is levied and collected under American law; and, second, that the value, the ad valorem, depends upon foreign estimation, foreign caprice, or, it may be, foreign fraud or perjury. The tariff law of July, 1846, was open to all these objections, and I shall show, on Democratic, anti-tariff authority, too, has been admitted so to be.

The force of these objections struck Mr. Secretary Walk—

"That in appraising all goods at any port in the United tates, heretofore subjected to specific duties, but upon which d valerem duties are imposed by the act of July 30, 1846, en-

featt this item in this civil and diplomatic bill a significant and pregnant item, for it not only refers to, and to some extent revives, the tariff of 1842, (certainly as to values and invoices,) but, what is more, it vosted in Mr. Walker, then Secretary of the Treasury, the power of prescription of such general and uniform regalations (as to ad valorems) as he might think proper. Mr. Walker instantly availed himself of this plenipotent power; and, in order to levy as high duties as possible on high ad valorems, he not only revived what he could of the tariff of 1842, but he went a great deal further, even into what the 1842, but he went a great deal further, even into what the Supreme Court of the United States subsequently decided to be contrary to law. He meant to balk the prediction of Whig prophets, law or no law; and he did do it in defiance of law.

ILLEGAL TREASURY CIRCULARS

There are, Mr. Chairman—you as a lawyer know—two kinds of law, written and unwritten; the statute law, such as that of July 30, and August 10, 1846, and the commen law, the law of "prescription." The common law of the Treasury Department is a treasury code, called treasury circulars; and, as the tariff of 1846 was going into operation, Mr. Walker began to scatter them as thick as the leaves of Vallambrosa. The Treasury code, which issues its rescripts in Treasury circulars, has power more plenipotent for the time being than any statute law. The appraisers, who inspect and examine imports, and judge of their values, hold their offices from the Treasury, and whatever the Treasury prescribes with and judge of their values, hold their offices from the Treasury, and whatever the Treasury prescribes with them is law. Hence, when Mr. Walker had in the civil and diplomatic bill, or thought he had, the power of "prescription" as to the ad valorems, and exercised that power without restraint, he became the law. This power, I shall show you, was exercised with a high hand from December 1845 up to Lavuery 1851

er, I shall show you, was exercised with a high hand from December, 1846, up to January, 1851.

Mr. Walker himself began the first exercise of the power of prescription in a somewhat famous Treasury circular, November 25, 1846. He quotes, as if with exultation, the hitherto hidden item in the civil and diplomatic bill. He dictates, also, the modes and manner of appraisements thus:

"The principle upon which the appraisem
s: That the actual value of articles on at
t place of shipment to the United States, in
ing expenses, duties, costs, charges, and to
foreign value upon which the duty is to be

tion over and above the value of the articles at the place of growth, production, or manufacture, are:

"Ist. The transportation, shipment, and terms; shipment, with all the expenses included, from the place of growth, production, or manufacture, whether by land or water carriage, to the vessel in which a shipment is made, to the United States. Included in these estimates is the value of the sack, package, box, crate, hogshead, barrel, bale, cask, can, and covering of all kinds, bottles, jars, vessels, and demijohns.

"2d. Commission, at the usual rate, but in no case less than two and a half per cent., and when there is a distinct brokerage, that to be added.

"3d. Export duties, including such duties at all places from the place of growth, production, or manufacture, to the last place of shipment to the United States.

"4th. Costof placing cargoes on board ship, including drayage, labor, bill of lading, lighterage, town dues, and shipping charges, dock and wharf dues, and all charges to place the article upon ship-board.

"Discounts are never to be allowed in the same and the same place of the article upon ship-board.

articles where it has been the uniform and established usage heretofore, and never more than the actual discount, positively

own to the appraiser.
The freight from the last place of shipment to the United

Here the Treasury circular assumed that the principle on which the appraisement is based is the actual value on board ship at the place of shipment, including all preced-ing expenses, duties, costs, charges, and transportation. The difference was essential to the revenue of the United States. You will see whether the duty was levied on the States. You will see whether the duty was levied on the actual value at the place of purchase or procurement, or at the place of shipment. Silks or velvets, purchased at Lyons, in France, or watches or jewelry purchased at Geneva, had one value; but when transported for shipment to Havre, subject, it may be, to city duties, or duties international, to costs and charges also of transportation, that original value was essentially enhanced. Goods purchased of the manufacturer in the interior of Germany, or at forced anction sales, had one invoice—one value at or at forced auction sales, had one invoice—one value at the time of purchase; but at the time and place of shipment, from a great rise in value, or from some other cause, the invoice or ad valorem would be altogether a different

Custom-house of course obeyed.

This Treasury rescript was followed by another, July 6, 1847, more imperial by far than its predecessor. This circular starts with stating that the twenty-third and twenty-fourth sections of the tariff act of 1842 are in force, and gives the Treasury construction of them:

"This construction (I quote his circular) of the Department must be binding upon all who perform any duties under these laws, from whatever source their appointment or authority me be derived; and from such decision there can be no appeal, e cept to the judicial powers. [Merchant appraisers—appraise selected by the Collector—were claiming their right to construct the law for themselves, independent of the circular.] The D partment, notwithstanding the broad language and comprehe sive authority conferred upon it by Congress, feels bound adopt the construction of the revenue laws pronounced in siemn adjudications by the Supreme Court of the United States [The merchant appraisers were hushed at a blow!]

Mr. Welker goes on to say treating of the right claim.

Mr. Walker goes on to say, treating of the right claim

ed to estimate the market value of goods at the place or time of purchase:

"The most enormous frauds would be the consequence of such construction. Simulated, fictitious, and antedated purchases, to suit the period of lowest price, would prevail extensively, to the great injury of the fair trader and of the revenue. In truth, under such system, the whole importing business would soon be thrown into the hands of the dishonest and fraudulent, who would be willing to produce antedated or fictitious foreign sales, and that most useful and meritorious citizen, the honest and fair trader, would be thrown entirely out of the market. It is known at present—at the commencement of this proposed system—that even where the purchasers are not deemed by the parties fraudulent, the person designing to import into the United States goes to some prior purchaser, who has purchased, not for importation into the United States, import into the United States goes to some prior purchaser, who has purchased, not for importation into the United States, at some prior date when the goods were much lower in value, and imports the goods in the name of the first purchaser, consenting to give a certain profit or price on the delivery here, and thus deprives the revenue of the difference in value, and and thus deprives the revenue of the difference in value, and obtains a most unjust advantage over the fair trader, who will resort to no such artifices. It is the duty of this Department to declare that such a practice is a fraud upon the revenue, and subjects the goods to seizure and confiscation, and the parties committing the fraud to all the penalties prescribed by law; and the utmost vigilance is enjoined upon collectors, appraisers, and all other officers of the customs, in taking all proper measures to detect and punish all who are engaged in such fraudulent practices."

This circular the Secretary followed up by another. Au-

This circular the Secretary followed up by another, Au-This circular the Secretary followed up by another, August 7, 1848, in which he says:

"Forced sales of goods in the foreign market at reduced prices, under extraordinary and peculiar circumstances, cannot be taken as the true market value of such goods. When trade is paralyzed by revolution, and sacrifices of goods take place, sales then made, not being characterized by the ordinary free and healthy state of trade, do not, it is conceived, form proper data for the establishment of an 'actual market value' in contemplation of law."

There is sense and sound reason in all this; but it was

no adequate revenue. The wings contended that to allow foreign manufacturers to fix the market values of all dutiable (American imported) manufactures at their own door, by their own workshops, was not only wrongful and subversive of all true principles of a tariff or seund political economy, but in uter violation of the Constitution of the United States, which requires that "all duties shall be uniform throughout the United States." The keen eye of Mr. Walker saw all this, and hence in the civil and diplomatic bill (August 10, 1848) he obtained, as he thought, new powers for Treasury constructions; and hence his great effort, under the tariff act of 1842, to make his construction and instructions "conclusive and binding." It is impossible to say, even to guess, how much of additional duties he gained to the Government by these illegal circulars; but it is enough to show, by his own Treasury confessions, that, without such circulars under the tariff of 1846, "enormous frauds, simulated, fictitious, and antedated purchases" would have prevailed; and, "under such a system, the whole importing business would soon be (have been) thrown into the hands of the dishonest and fraudulent."

NULLIFIED TREASURY CIRCULARS

These Treasury circulars run on, and were acted upon as law, from December, 1846, till January, 1851, when the Supreme Court of the United States nullified the great body of them, and pronounced them void and without law. The revenue, nevertheless—the revenue boasted of as so large, but made so large only by lawless circulars—was collected under them for three years and over. Judge Woodbury, sitting in a case in Boston, (Greely vs. Thompson & Johnson,) first overruled these circulars. He decided:

1. That the date of the procurement of a cargo of iron in Newport, Wales, to wit: The 24th of January, 1840, was the time at which the appraisers should have fixed the value of the iron, and not the date of invoice or bill of

value of the iron, and not the date of invoice or bill of lading, the 24th of February, (the price had materially advanced during the previous thirty days, and the jury assessed damages against the collector in the sum of \$6,681.28, as illegally exacted.)

A like case was made in New York. N. L. & G. Griswold sued the collector for excess of duties upon plantain bark, or hemp, and sugar, imported from Manilla, the collector exacting duties upon the market value at the time of shipment, and the plaintiffs paying under protest, contending that the law only compelled them to pay duties upon the market value at the time of purchase. The jury, under the instructions of Judge Nelson, gave a verjury, under the instructions of Judge Nelson, gave a verdict for the plaintiff of \$3,206.44, (difference,) and the verdict was affirmed, on appeal, by the Supreme Court in

verdict was affirmed, on appeal, by the Supreme Court in Washington.

These two cases, the pioneers of others now pressing, not anly nullified the Treasury rescripts, and broke down the Treasury code, but they exposed the revenue to all the fatal consequences that Mr. Walker had set forth in his circulars, and realized at once the prediction of such men as George Evans and others, that under such a tariff the Government could not be carried on. These decisions were made known immediately to the Treasury Department, to the Ways and Means Committees of the House, and to the Finance Committee of the Senate, and they inspired all with alarm. A double alarm was felt. First, it was asked, what are we to do for revenue? and next, how are we to get rid of paying the enormous sums in illegal duties we have been over four years exacting under

"The result will be that hereafter, unless we legislate in re-"The result will be that hereafter, unless we legislate in relation to the subject, the foreign value of goods will be computed at the time of the procurement or purchase, or at the place of purchase and time of importation, and not at the time and place of importation, as has been heretofore done, and is now proposed. This would give rise to a great inequality, and open a door, perhaps a very wide door, to fraud. All men experienced in regard to this matter testify alike. All the Secretaries of the Treasury—Mr. Walker, Mr. Meredith, Mr. Corwin—were of the same opinion in regard to the mode in which the foreign value should be computed. And when we come to look at the effect of substituting the value at the time and oses, and Mr. Walker's circular required, we find that it throws pen a very wide door to fraud, and is calculated to drive he importing business into the hands of foreign merchants,

the court, left the whole revenue system subject to "great inequality," "to fraud," and was calculated to "drive the nating against our own.

his condemnation of the principles upon which the tariff act of 1846 left the revenue to be collected will have greater weight than any thing I could say:

greater weight than any thing I could say:

"If you adopt the principle laid down by the Supreme Court, the same ship might bring a carge from the same place and deliver it at the same port. But one part of this carge having been purchased when the vessel sailed, and the other before, say thirty days, as was done with the iron in the case of Thompson and Forman; and the same article purchased at different times, but delivered at the same moment, would be subject to different rates of duty. This would not only produce a great inequality between man and man, but would often afford an opportunity and temptation for fraud, and make it very difficult for the appraisers to ascertain what was the precise value of these goods at the time designated by law for their esting, ton. Let us take, by way of illustration, the case precise value of these goods at the time designated by law for their estimation. Let us take, by way of illustration, the case of port Law in the warehouses of London. Wine may have been kept there improving, and after having been kept two or

purchase when it was new, and thus, although he sold the old article, he would have a great advantage ever another importer who bought the article out of the warehouse and paid for it the value at the time of importation.

"Again: If we were to adopt such a principle of valuation as this the manufacturer would, in very many instances, have the advantage in carrying on the import trade with our own country, and would probably possess himself of the largest share, for such a mode of valuation would discriminate in his favor. The manufacturer who has a great quantity of goods on hand, and can wait when the market is glutted until they rise in value, according to this decision could send them over here and pay duty for them according to their value at the time of procurement, or by a fictitions sale transfer them to some consignee, or man of straw, at a date when prices were lower. He would thus have an advantage over the American importer which would to a great extent throw the business of importation into his hands."

ortation into his hands THE TARIFF ACT OF 1851

It is almost impossible to describe in stronger terms the vicious principles of revenue in the tariff act, which were left to us by the Congress of 1846. They justify every prediction, every announcement of the Whigs of that day; and when enforced by the decisions of the Supreme Court, Congress immediately proceeded to correct them; and without the act of March 3, 1851, a sufficient revenue could not have been collected. The new tariff act of March 3, 1851, provides that

"The actual market value, or wholesale price, at the pe exportation to the United States in the principal markets of e country," (of export,) Shall be the real market value on which the duty shall be levied in the United States custom-bouse, to which shall

"All costs and charges, except insurance, and

corry case, a charge for commissions, as the usual rates, as the true value at the port where the same may be entered, upon which the duties shall be assessed."

This new tariff act gave the force of law to the nulli-

This new tariff act gave the force or law to the null field Treasury circulars; nay, went further in subsequen sections, by creating four travelling appraisers to go from port to port, to secure, as far as possible, a uniformit of duties in the ports from Eastport, Maine, to Puget Sound, in Oregon. This act of 1861 is what the lawyer call a Congressional cono vit to all the indictments of George Evans and others in the Congress of 1846. Under the old Treasury circulars, issued against law, and under this law alone has the tariff of 1846 been able to yield revo this law alone has the tariff of 1846 been able to yield read not enough to carry on the Government and to meet the liedebt. The Treasury circulars, however, have bequeate the country heets of lawsuits, fifty, it is said, in York alone still undecided, such as that of Thompson Collector of Boston, and Griswold w. Collector of York, with business incumbering the Federal courts, running up the already too great expenses of the Fedural courts, running up the already too great expenses of the Fedural courts, the amount of whith can be seen by glancing a record and estimates of the Register of the Treasury see at one hasty glance now, \$439,588, in "repaymed duties on sugar and monasces illegally exacted by colors, refunded under a decree of the courts, acquiesce by the Treasury Department; and these, among cauch items, now swell up the apparent expenditure this Government!

vanced on the invoices, from January, 18 1, 1850, \$4,098 in number, thus: Whole number of sdvances in New York...

He shows, too, that in an importation of fruit (oranges) shipped by the same house, from St. Michaels to Philadelphia, New York, and Boston, at Philadelphia they passed at the invoice value; at New York the appraisers advanced it 75 per cent., and at Boston 92 per cent., and no objection or appeal was made by the importers. A like extraordinary pimento case from the Island of Jamaica is set forth. Indeed, I might, with a little research, go on and add an indefinite number of like cases; but

Iron, for illustration, was, under the sufficiently protective ad valorem prices of the tariff of July and August, 1846, tempted to hope on, to expect, to risk more rather than to invest less; but as prices went down in England and Wales, these tariff duties of 1846 went down lower and lower here, until there is danger that the leading iron interests of the country will be annihilated, and that for this great necessary of life we become altogether subject to foreign nations, their power, and their caprice. If iron ever rises in price abroad above the high prices of 1846, the consumer will have to pay higher duties under such an ad valorem tariff than he paid under the tariff of 1842; so that when this great necessary of life may be most needed by the consumer here, to be got at the cheapest rate, higher duties at home come in and add themselves to higher prices abroad. Our tariff system now is one of high duties at home on high prices abroad, and of low duties at home on low prices abroad. The first is ruinous to the consumer; the second ruinous to the home proous to the consumer; the second ruinous to the ho

The tariff of 1846, carried out by the tariff of 1851, yields revenue enough, and, in my opinion, more than enough. The country, under it, is taxed as much as it ought to be, and more too. The indictment I bring against the existing tariff is, that it discriminates against American interests, American industry, American labor, American merchants—seldom or never in their behalf. One count in that indictment is, that it exacts unnecessary duties upon raw materials coming into competition with nothing American, and often an equal or higher rate of duty on the raw material than upon the manufactured article of which it is composed. Another count in that indictment is the fact that these invariable, universal, horizontal ad valorems tempt to excessive importations beyond our means to pay, or to great fluctuations. When foreign products are low, duties here are low; when higher duties would be better for the country, and when foreign products are high, duties here are high, so that when we least want foreign goods, from their excessive abundance, we have the most of them; and when we most want them we have to pay the most for them. The whole system thus becomes vicious from beginning to end—vicious not only to industry and labor at home, but vicious to commerce, vicious to the currency, vicious to exchanges, both foreign and domestic, and constantly involving individuals in alternate speculations and bankrupteies. Under it we Americans are taxing ourselves to carry on our own Government as the capitalists, and the wages of labor in great manufacturing marks, such as Manchester, Birmingham, and Lyons, may dictate. The tariff, as a whole, I repeat, is, in the main, high enough, and the tariff of 1846, as it was passed, under the then existing high ad valorems, was, in most articles, (if duties could have been enforced upon honest ad valorems,) well enough; but the vicious principle upon which it is based will never be acquiesced in by an intelligent, industrious people.

TOADYISM TRANSCENDENTAL .- Nothing of the kind that we have yet seen surpasses the following, which is now going the rounds of a certain class of newspapers:

"When Kosatru was going up the Mississippi on the Emperor a most tremendous thunder storm compelled the boat to lie to all night. Kossuth is said to have expressed himself highly delighted, and to have remarked that our thunder storms were on as magnificent a scale as our re-

American thunder would have suffered had it pleased Mr. Kossuth not to have been "highly delighted." look with great impatience for his recommendation of the mosquitoes and yellow fever when he gets to New Orleans.

BURNING OF GEORGIA RAILROAD CARS.-A train o Burning of Georgia Railfoad Cars.—A train freight cars going up on Thursday, took fire a few mil above Stone mountain, from the woods which were buring, and six of them were destroyed. Two of these we close cars, filled with dry goods, which were entirely of sumed. The other four were loaded platform cars; on t two remaining cars were a wagon, which was saved, hogshead of molasses, and some other heavy articles, per of which were destroyed.—Augusta Constitutionalist, 27.

northern woods an enormous moose, measuring in six feet and six inches at the fore shoulders, length seven feet from the head to the apology tail, for the moose is not honored with much, if this appendage. The length of the head is two fi four inches, and that of the ears some ten inche